

Sewer Fund

The Sewer Fund is a type of proprietary fund, which is considered an enterprise fund. Enterprise funds account for business-type activities supported largely through user charges. The main purpose of this business-like approach is to provide services to consumers at a price that will cover both the current cost of operations (expenses) and the maintenance and financing of the necessary capital assets.

The User Rate Study completed at the end of FY 09 established a long-term rate structure necessary to sustain the fund. The Wastewater Service Agreement and Addendum between the City of Omaha and City of La Vista was adopted by the City Council on April 7, 2009. As a result, sewer use fees increased as the City began collecting from subdivisions within the extraterritorial jurisdiction (ETJ) east to the interstate and then in January 2011 collection was expanded to include those west of the interstate. Omaha's Combined Sewer Overflow (CSO) Control Program also affects the rate structure and as a result we are billing the Omaha CSO rates.

Based on the User Rate Study, including the CSO charges, an annual increase of 8% in sewer use fees is reflected in the Master Fee Ordinance and the Sewer Fund budget. The sewer rate study is scheduled to be updated in FY 14.

Sewer administration reflects 30% of the expenses of the General Fund (Administration), General Fund (Streets Administration) and General Fund (Human Resources). This has been the split since FY 10. However a new split emerged related to the personnel time required for the Sewer Rate Study. Beginning in FY 14, the salary and benefits of the Assistant Public Works Director/City Engineer; Secretary; and Intern will be split 50/50 between Streets Administration and Sewer Administration.

Sewer operating expenditures were increased by approximately \$250,000 to cover the increase in sewer treatment fees as a result of Omaha's increased rates (CSO) and our recent annexations.

A capital expenditure of \$20,000 was approved to purchase a pole camera. The sewer fund's reserve is projected to be at approximately 20%.

The City's sewer infrastructure is beginning to show its age and it is anticipated that in the future significant repair/reconstruction will be required. In anticipation of this, in FY 12 the City budgeted a Sewer Replacement Reserve for funds in excess of a 25% cash reserve. \$300,000 was put into the reserve however no additional funding was added in FY 13 and not planned for FY 14. Additional funding will be reviewed and determined annually based on current conditions.

CITY OF LA VISTA

FY 13-14 BUDGET

SEWER FUND SUMMARY

	FY12 Actual	FY13 Budget	FY13 Estimate	FY14 Adopted
REVENUES				
Sewer Service Charges	194,529	236,668	225,000	234,755
Sewer User Fees	2,052,555	2,159,320	2,159,320	2,557,023
Sales Tax Collection Fee	289	200	200	200
Sewer Hookup Fee	131,070	125,000	135,000	125,000
Interest Income	3,155	5,000	3,000	3,000
Grant Income	24,082	0	24,082	24,082
Miscellaneous	3,159	0	1,000	0
Total Revenue	2,408,838	2,526,188	2,547,602	2,944,060
EXPENDITURES				
Salary & Benefits	683,211	744,874	734,114	813,970
Operating Expenditures	1,463,766	1,834,014	1,714,178	2,139,734
Total Expenditures	2,146,977	2,578,888	2,448,292	2,953,704
Operating Cash Annual Inc/(Dec)	261,860	(52,700)	99,310	(9,644)
Total Capital	214,344	40,000	36,000	20,000
Prior Year Cash	1,077,249	799,375	824,765	888,075
Sewer Replacement Reserve	300,000	300,000	300,000	300,000
End of Year Cash Total	824,765	406,675	588,075	558,431
Target Reserve	536,744	644,722	612,073	738,426
Excess Cash Over Reserves	288,021	(238,047)	(23,998)	(179,995)

02-41 Sewer Administration

		FY11-12 Actual	FY12-13 Budget	FY12-13 Estimate	FY13-14 Adopted
41-SEWER ADMINISTRATION					
PERSONNEL SERVICES					
101	Salaries - Full-Time	257,983.50	281,614.00	277,082.00	321,808.00
102	Salaries - Part-Time	11,268.34	19,653.00	17,500.00	21,524.00
103	Overtime Salaries	886.17	487.00	1,539.00	1,264.00
104	FICA	19,622.05	23,066.00	24,050.00	26,356.00
105	Insurance Charges	29,367.44	33,138.00	29,890.00	39,580.00
106	Other Personnel Services	0.00	0.00	0.00	0.00
107	Pension	13,200.95	14,295.00	14,215.00	16,653.00
108	Pension/ICMA	2,331.14	2,500.00	2,478.00	2,562.00
109	Self Insurance Expense	0.00	0.00	0.00	0.00
Total Personnel Services		334,659.59	374,753.00	366,754.00	429,747.00
COMMODITIES					
200	Inter-Fund Transfers				
201	Office Supplies	3,719.98	3,514.00	3,891.00	3,786.00
202	Books and Periodicals	146.24	429.00	129.00	429.00
203	Food Supplies	0.00	107.00	64.00	107.00
204	Wearing Apparel	25.38	0.00	0.00	0.00
205	Motor Vehicle Supplies	0.00	0.00	0.00	0.00
211	Other Commodities	0.00	0.00	0.00	0.00
Total Commodities		3,891.60	4,050.00	4,084.00	4,322.00
CONTRACTUAL SERVICES					
301	Postage	505.14	1,286.00	1,286.00	1,286.00
302	Telephone	1,841.55	2,275.00	1,883.00	2,211.00
303	Professional Services-Other	460.50	1,950.00	1,792.00	1,950.00
304	Utilities	7,241.58	6,600.00	7,485.00	7,860.00
305	Insurance & Bonds	0.00	0.00	0.00	0.00
306	Rentals	0.00	0.00	0.00	0.00
307	Car Allowance	1,620.00	1,836.00	1,800.00	1,548.00
308	Legal Advertising	293.44	300.00	107.00	300.00
309	Printing	773.55	1,304.00	729.00	1,304.00
310	Dues and Subscriptions	1,761.56	2,325.00	2,123.00	2,254.00
311	Travel Expense	3,047.35	9,612.00	5,292.00	11,468.00
312	Uniform Cleaning	0.00	0.00	0.00	0.00
313	Training Assistance	6,992.08	8,975.00	4,451.00	9,739.00
314	Other Contractual Services	11,088.30	13,160.00	11,016.00	21,978.00
320	Prof Services-Auditing	14,610.00	16,500.00	15,000.00	15,900.00
321	Professional Services-Legal	23,040.11	34,286.00	43,286.00	40,714.00
Total Contractual Services		73,275.16	100,409.00	96,250.00	118,512.00

	FY11-12 Actual	FY12-13 Budget	FY12-13 Estimate	FY13-14 Adopted
MAINTENANCE				
401 Building and Grounds	0.00	0.00	0.00	0.00
409 Machine Equip & Tool Maint	0.00	0.00	0.00	0.00
410 Vehicle Maintenance	0.00	0.00	0.00	0.00
Total Maintenance	0.00	0.00	0.00	0.00
OTHER CHARGES				
505 Other Charges	5,205.05	10,770.00	11,077.00	8,754.00
509 Refunds/Judgements	0.00	0.00	0.00	0.00
510 County Treasurer Fee	0.00	0.00	0.00	0.00
514 Financial Lending Bond Fees	0.00	0.00	0.00	0.00
515 "Fee" Expense	0.00	0.00	0.00	0.00
Total Other Charges	5,205.05	10,770.00	11,077.00	8,754.00
CAPITAL OUTLAY				
610 Office Equipment	0.00	0.00	0.00	0.00
618 Other Capital Outlay	0.00	0.00	0.00	0.00
Total Capital Outlay	0.00	0.00	0.00	0.00
TOTAL	417,031.40	489,982.00	478,165.00	561,335.00

02-42 Sewer Operating

Municipal Budget Notes – FY 13/14

02-42 Sewer Operating

Budget Line Item

101 Full Time Salaries
This line item provides funding for six full time positions. A 2% base factor is included for potential salary increases in accordance with the compensation ordinance.

102 Part Time Salaries
This line item provides funding for one part time and two seasonal positions with a full time equivalent of 1.46. Funding requested at same level as last year.

103 Overtime
This line item provides overtime funding for six full-time positions. Overtime is approved on an as-needed basis. The major contributing factor to overtime is snow removal operations. Overtime is also needed during La Vista Days, sewer plugs and occasional emergency call-outs from dispatch. A slight decrease is shown.

104 FICA
This is a mandatory withholding match that is a fixed percentage of salaries.

105 Insurance Charges
This line item funds the City's portion of health, dental, life and disability insurance for employees. The Affordable Care Act is scheduled to take effect in 2014, which will likely impact the group health insurance rates to an unknown degree. A 6% increase has been factored into the budget and the Employee Focus Group continues to meet and will again make recommendations for changes in an attempt to stay within the budgeted amount.

107 Civilian Pension
This line item funds the City's portion of employee pension contributions.

201 Office Supplies
This line item funds supplies used in the front office, Sewer Foreman's office and general use by hourly employees. Funding requested at same level as last year.

203 Food Supplies
This line item funds two breakfast meetings with supervisory staff and the City Engineer. Funding requested at same level as last year.

204 Wearing Apparel
This line item funds the purchase of safety boots, safety shirts, rain gear, and safety equipment for six full time, one part time and two seasonal employees. Funding requested at same level as last year.

Municipal Budget Notes – FY 13/14

02-42 Sewer Operating

205 Motor Vehicle Supplies
This line item funds the purchase of fuel, oil, anti-freeze and tires for 8 vehicles and 12 pieces of equipment. An ongoing increase of \$3,500 is included based on actual costs over the last three years. An additional increase of \$3,000 is included in conjunction with the recent annexations.

206 Lab and Maintenance Supplies
This line item funds the purchase of replacement tools and equipment such as power tools, mechanic tools, sewer tools, shovels, rakes and all other construction related tool requirements. An overall increase of \$500 was requested.

207 Janitorial Supplies
This line item funds paper products and cleaning supplies for the Sewer Shop. Funding requested at same level as last year.

208 Chemical Supply
This line item is for the purchase of chemical products used to treat sanitary sewer lines and related right-of-way areas. Funding at same level as last year.

209 Welding Supplies
This line item funds welding supplies to maintain 8 vehicles and 12 pieces of equipment in addition to any building and grounds repairs. Funding requested at same level as last year.

211 Other Commodities
No request for funding in this line item.

301 Postage
This line item covers the sewer operating share of mailing the City Newsletter and general mailing. Funding requested at same level as last year.

303 Professional Services - Other
This line item funds the State of Nebraska fuel tank registration, employee drug testing, engineering services and any additional professional services. Funding request is the same as last year.

304 Utilities
This line item funds natural gas and electricity service for the sewer shop and old sewer treatment plant. A 5% increase requested based on anticipated rate increases.

308 Legal Advertising
This line item funds advertising for seasonal employment positions. Funding requested at same level as last year.

Municipal Budget Notes – FY 13/14

02-42 Sewer Operating

309 Printing
This line item provides funding for printing the City Newsletter, letterhead and stationery. An increase of \$310 requested for increased printing costs.

310 Dues and Subscriptions
This line item funds the professional memberships and certifications for 6 full time employees. Examples include Nebraska Pesticide Applicators License and Water Operators License. Funding requested at same level as last year.

311 Travel Expenses
This line item funds all authorized trips and the expenses related to meals, lodging, transportation and miscellaneous incidental costs. A decrease is shown due to the removal of the Snow Plow Roadeo training.

312 Towel/Cleaning Service
This line item funds the laundering of Public Works uniforms. Funding requested at same level as last year.

313 Training
This line item includes all training courses and seminar costs. A decrease is shown due to the removal of the Snow Plow Roadeo training.

314 Contractual Services
This line item funds contracts for the following services: City of Omaha sewer treatment; Heritage Crystal Clean; Papillion Sanitation; Simplex Grinnel; Sarpy County Computer Services; Sarpy County 800 MHz; One Call; Cummings Generator Inspection and vehicle loan payment. An additional \$253,134 is being requested for sewer treatment rates in conjunction with City of Omaha rate increases.

321 Professional Services – Legal
Funding requested at same level as last year.

401 Building and Grounds
Funds in this line item are used for the repair and maintenance of the sewer shop and old sewer treatment building. A one-time increase of \$2,800 is requested to allow for the painting of the exterior of the sewer shop. The price includes the purchase of a wash neutralizer, paint and the rental of a power washer. Labor will be done in-house.

405 Sanitary Sewer Maintenance
This line item provides funding for the repair and maintenance of the sanitary sewer system. A one-time increase of \$3,000 requested for the purchase of Pipe Patch materials.

Municipal Budget Notes – FY 13/14

02-42 Sewer Operating

409 Machine – Equipment and Tool Maintenance
This line item funds the repair, maintenance and replacement of tools and equipment such as marking paint, pry bars, blowers and generators. An ongoing increase of \$1,212 is requested due to the recent annexations.

410 Motor Vehicle Maintenance
This line item funds replacement parts for 8 vehicles and 12 pieces of equipment.

411 Radio Maintenance
This line item funds the repair and maintenance of the radio system. Funding requested at same level as last year.

505 Other Charges
This line item funds the purchase of supplies that do not logically fall into any one of the scheduled accounts such as expenses for the annual employee appreciation dinner. An increase of \$50.00 is requested for additional staff to attend recognition banquet.

618 Other Capital

Pole Camera - \$20,000
We currently do our inspections on manholes by setting up a tripod over the manhole and calling in a confined space entry permit, then sending an employee down into the manhole to do the inspection. This process can take up to forty minutes per manhole. The purchase of a pole camera would provide the ability to observe conditions that can't be seen with a sewer camera unit and enhance employee safety by avoiding the necessity of having employees enter a manhole. It could be used for the inspection of sanitary sewer manholes, storm inlet boxes and storm sewer outfalls. The pole camera has the capability of recording video to a Micro SD card, which would allow the transfer of the video to a computer. This unit will save time and reduce the potential for injury.

	FY11-12 Actual	FY12-13 Budget	FY12-13 Estimate	FY13-14 Adopted
42-SEWER OPERATIONS				
PERSONNEL SERVICES				
101 Salaries - Full-Time	237,858.88	241,054.00	241,054.00	239,911.00
102 Salaries - Part-Time	16,806.78	28,713.00	28,713.00	28,713.00
103 Overtime Salaries	9,756.81	12,148.00	9,718.00	12,102.00
104 FICA	19,393.32	21,566.00	21,381.00	21,542.00
105 Insurance Charges	49,887.28	51,448.00	51,448.00	66,783.00
106 Other Personnel Services	0.00	0.00	0.00	0.00
107 Pension	14,848.68	15,192.00	15,046.00	15,172.00
108 Pension/ICMA	0.00	0.00	0.00	0.00
109 Self Insurance	0.00	0.00	0.00	0.00
Total Personnel Services	348,551.75	370,121.00	367,360.00	384,223.00
COMMODITIES				
200 Inter-Fund Transfers				36,000.00
201 Office Supplies	151.83	200.00	200.00	200.00
203 Food Supplies	57.39	100.00	100.00	100.00
204 Wearing Apparel	1,195.25	1,400.00	1,400.00	1,400.00
205 Motor Vehicle Supplies	24,402.63	22,639.00	27,139.00	25,639.00
206 Maint/Lab/Med Tool Supply	710.52	500.00	601.00	1,000.00
207 Janitor Supplies	290.00	200.00	300.00	200.00
208 Chemical Supplies	6,402.54	8,500.00	8,500.00	8,500.00
209 Welding Supplies	673.96	700.00	700.00	700.00
211 Other Commodities	0.00	0.00	0.00	0.00
Total Commodities	33,884.12	34,239.00	38,940.00	73,739.00
CONTRACTUAL SERVICES				
301 Postage	414.17	675.00	675.00	675.00
302 Telephone	0.00	0.00	0.00	0.00
303 Professional Services-Other	4,189.02	2,664.00	2,664.00	2,664.00
304 Utilities	3,242.21	9,000.00	7,000.00	9,000.00
305 Insurance and Bonds	117,053.18	130,000.00	122,000.00	130,000.00
306 Rentals	0.00	0.00	0.00	0.00
308 Legal Advertising	0.00	150.00	150.00	150.00
309 Printing	2,087.02	2,015.00	2,015.00	2,325.00
310 Dues and Subscriptions	9.64	120.00	120.00	120.00
311 Travel Expense	4,412.51	6,846.00	4,900.00	6,064.00
312 Towel and Cleaning Services	1,245.58	1,500.00	1,500.00	1,500.00
313 Training Assistance	1,838.35	2,765.00	2,765.00	2,395.00
314 Other Contractual Services	1,139,948.86	1,411,784.00	1,315,054.00	1,670,613.00
320 Prof Services-Auditing	6,000.00	6,000.00	6,000.00	5,000.00
321 Professional Services-Legal	36,153.35	15,000.00	7,500.00	15,000.00
Total Contractual Services	1,316,593.89	1,588,519.00	1,472,343.00	1,845,506.00

	FY11-12 Actual	FY12-13 Budget	FY12-13 Estimate	FY13-14 Adopted
MAINTENANCE				
401 Building and Grounds	0.00	0.00	0.00	0.00
409 Machine Equip & Tool Maint	0.00	0.00	0.00	0.00
410 Vehicle Maintenance	0.00	0.00	0.00	0.00
Total Maintenance	0.00	0.00	0.00	0.00
OTHER CHARGES				
505 Other Charges	5,205.05	10,770.00	11,077.00	8,754.00
509 Refunds/Judgements	0.00	0.00	0.00	0.00
510 County Treasurer Fee	0.00	0.00	0.00	0.00
514 Financial Lending Bond Fees	0.00	0.00	0.00	0.00
515 "Fee" Expense	0.00	0.00	0.00	0.00
Total Other Charges	5,205.05	10,770.00	11,077.00	8,754.00
CAPITAL OUTLAY				
610 Office Equipment	0.00	0.00	0.00	0.00
618 Other Capital Outlay	0.00	0.00	0.00	0.00
Total Capital Outlay	0.00	0.00	0.00	0.00
TOTAL	417,031.40	489,982.00	478,165.00	561,335.00

02-43 Storm Water Management

Municipal Budget Notes – FY 13/14

02-43 Storm Water Management

Budget Line Item

505

Other Charges

This account was created to manage grant funding made available by the Nebraska Department of Environmental Quality (NDEQ) for implementation of the Storm Water Management Plan (SWMP) for the City of La Vista. These funds must be used only for implementation of the SWMP. These funds may not be used for normal operation and maintenance or flood control. The City is required to provide a 20% match for all grant funding. The City received a grant for \$19,884.00 in 2006; \$25,000 in 2007; \$27,980 in 2008; \$27,389 in 2009, \$26,154 in 2010, \$24,082 in 2011 and \$24,082 in 2012. Public Works will be applying for a \$24,082 grant in 2013. Funds are currently being used to finance activities associated with the Papillion Creek Watershed Partnership (PCWP). Projects which have been completed to date include: conducting an inventory of the entire storm water system and placing it onto a GIS overlay; storm drain stenciling program to prevent illegal dumping in catch basins and curb inlets; installation of a storm water trash and debris separator on a storm line that dumps into the golf course lake; purchase of a GIS handheld unit for collecting data internally, and purchase of automatic vehicle locating systems to track application of deicing chemicals and street sweeping. Future projects may include the installation of several more debris separators, the purchase of I-Pads for field work, the equipping of the sewer camera truck with access to the Sarpy GIS system to access sewer maps for information and updating, installation of a sediment/grit trap at Public Works to improve water quality of runoff from wash down activities, and other activities in our Storm Water Management Plan.

	FY11-12 Actual	FY12-13 Budget	FY12-13 Estimate	FY13-14 Adopted
43-STORM WATER MANAGEMENT				
OTHER CHARGES				
505 Other Charges	6,829.99	60,283.00	60,283.00	47,885.00
TOTAL	6,829.99	60,283.00	60,283.00	47,885.00

Capital Outlay

SEWER FUND CAPITAL OUTLAY

Description	FY 13-14		Comments
	Adopted		
Department 42			
Sewer Operating			
Camera, Pole	\$	20,000.00	
	Subtotal	\$ 20,000.00	
	Total Sewer Fund	\$ 20,000.00	

Travel & Training

Sewer Fund Travel & Training

Department	Employee	Total # Requested	Name of Conference	Location	Total Travel	Total Training
Sewer Operating -42						
	Sewer Foreman, MWII, MWI	6	Sewer Maintenance Workshop	Kearney NE	\$ 608	\$ 240
	Sewer Foreman, MWII, MWI	6	NWOD Wastewater Operators Conference	Kearney NE	\$ 1,324	\$ 810
	Sewer Foreman, MWII, MWI	6	LNM - Wastewater O&M Workshops	TBA	\$ 664	\$ 450
	Sewer Foreman, MWII, MWI	2	Pumper Expo	Indianapolis IN	\$ 2,908	\$ 100
	Sewer Foreman, MWII, MWI	6	Pesticide Applicator Training	Omaha NE	\$ 72	\$ 360
	Sewer Foreman/MWII/MWI	1	Metam Sodium License	Kansas City KS	\$ 370	\$ 200
	MWII	1	AWWA Conference	Kearney NE	\$ 118	\$ 135
	Various	2	Pool Operator License	Omaha NE	\$ -	\$ 100
Total Sewer Fund					\$ 6,064	\$ 2,395